description sufficient in detail to permit review by the U.S. Government and verification of the Schedule B Number or the Harmonized Tariff Schedule of the United States (HTS) for license exception exports or exports for which No License is Required (NLR). See §758.1(g) of the EAR; and 15 CFR 30.6(a)(13) of the FTR.

- (4) Entering the ECCN. You must report the correct Export Control Classification Number (ECCN) or "EAR99" for items that are not classified under an ECCN on the EEI filing for all licensed and license exception exports, and "No License Required" (NLR) exports of items having a reason for control other than or in addition to antiterrorism (AT). The only exception to this requirement would be the return of unwanted foreign origin items, meeting the provisions of License Exception TMP, under §740.9(b)(3) of the EAR. See §758.1(g) of the EAR and 15 CFR 30.6(b)(6) of the FTR.
- (b) Step 28: Destination Control Statement. The Destination Control Statement (DCS) must be entered on the invoice and on the bill of lading, air waybill, or other export control document that accompanies the shipment from its point of origin in the United States to the ultimate consignee or end-user abroad. The person responsible for preparation of those documents is responsible for entry of the DCS. The DCS is required for all exports from the United States of items on the Commerce Control List and is not required for items classified as EAR99, unless the export may be made under License Exception BAG or GFT (see part 740 of the EAR). DCS requirements do not apply to reexports. See §758.6 of the EAR.
- (c) Step 29: Recordkeeping. Records of transactions subject to the EAR must be maintained for five years in accord-

ance with the recordkeeping provisions of part 762 of the EAR.

[65 FR 42568, July 10, 2000, as amended at 79 FR 4615, Jan. 29, 2014; 80 FR 51730, Aug. 26, 2015]

## § 732.6 Steps for other requirements.

Sections 732.1 through 732.4 of this part are useful in determining the license requirements that apply to you. Other portions of the EAR impose other obligations and requirements. Some of them are:

- (a) Requirements relating to the use of a license in §758.4 of the EAR.
- (b) Obligations of carriers, forwarders, exporters and others to take specific steps and prepare and deliver certain documents to assure that items subject to the EAR are delivered to the destination to which they are licensed or authorized by a License Exception or some other provision of the regulations in §758.1 through §758.6 of the EAR.
- (c) Duty of carriers to return or unload shipments at the direction of U.S. Government officials (see §758.8 of the EAR).
  - (d) [Reserved]
- (e) Recordkeeping requirements imposed in part 762 of the EAR.
- (f) Requirements of part 764 of the EAR to disclose facts that may come to your attention after you file a license application or make other statements to the government concerning a transaction or proposed transaction that is subject to the EAR.
- (g) Certain obligations imposed by part 760 of the EAR on parties who receive requests to take actions related to foreign boycotts and prohibits certain actions relating to those boycotts.
- [61 FR 12740, Mar. 25, 1996, as amended at 65 FR 42568, July 10, 2000; 80 FR 51730, Aug. 26, 2015]